

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Ronald C. Albion
DOCKET NO.: 04-23592.001-R-1
PARCEL NO.: 04-17-303-015-0000

The parties of record before the Property Tax Appeal Board are Ronald C. Albion, the appellant, by attorney Rusty Payton of the Law Office of Rusty Payton, Chicago; and the Cook County Board of Review.

The subject property is improved with a two-story, masonry constructed single family dwelling that contains 3,072 square feet of living area. Features of the home include central air conditioning, a fireplace, a full basement and a three-car attached garage. The dwelling is 33 years old. The property is located in Northbrook, Northfield Township, Cook County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted descriptions, assessment information, and copies of photographs of four comparables. The appellant also submitted a map depicting the location of the comparables within approximately ½ mile of the subject property. The comparable properties were improved with two-story single family dwellings with brick exterior construction that ranged in size from 3,327 to 3,660 square feet of living area. Each of these dwellings was 32 years old. The appellant indicated two of the comparables had unfinished basements and two had partially finished basements. Each of the homes was also described as having central air conditioning and a fireplace. These properties had total assessments ranging from \$64,884 to \$71,913 and improvement assessments ranging from \$53,672 to \$58,880 or from \$15.44 to \$16.22 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$49,521 or \$16.12 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	12,068
IMPR.:	\$	49,828
TOTAL:	\$	61,896

Subject only to the State multiplier as applicable.

\$70,934 was disclosed. The subject property has an improvement assessment of \$58,866 or \$19.16 per square foot of living area. To demonstrate the subject property is being equitably assessed the board of review submitted information on four comparable properties. The comparables were located within one to six blocks of the subject property. The properties were improved with two-story single family dwellings of frame or frame and masonry exterior construction that ranged in size from 3,117 to 4,005 square feet of living area. The dwellings ranged in age from 4 to 8 years. Each of the comparables had a full unfinished basement, central air conditioning, one fireplace and a two or three-car attached garage. These comparables had total assessments ranging from \$69,265 to \$91,045 and improvement assessments ranging from \$59,127 to \$75,820 or from \$18.94 to \$19.49 per square foot of living area.

After reviewing the record and considering the evidence the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data the Board finds a reduction is warranted.

The record contains eight assessment comparables submitted by the parties. The Board finds the best evidence contained in the record are the four equity comparables submitted by the appellant. These comparables were similar to the subject in age, style and features. Of these four comparables two were most similar to the subject in size. These four comparables had improvement assessments ranging from \$15.44 to \$16.22 per square foot of living area with the two most similar comparables having improvement assessments of \$16.13 and \$16.22 per square foot of living area. The subject property has an improvement assessment of \$19.16 per square foot of living area, which is above the range established by the most similar comparables. The Board gave less weight to the board of review's comparables due to the fact that they were from 25 to 29 years younger than the subject property.

In conclusion the Board finds a reduction in the subject's improvement assessment is warranted.

This is a final administrative decision of the Property Tax Appeal Board are subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: September 28, 2007



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the

session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.